

KAMAS  
CITY

JUNE 30, 2006  
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

On or before the first regularly scheduled city council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of KAMAS City for the fiscal year ending

JUNE 30, 2006 as approved and adopted by resolution or ordinance dated

\_\_\_\_\_. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on JUNE 14, 2005 for all budgetary funds.

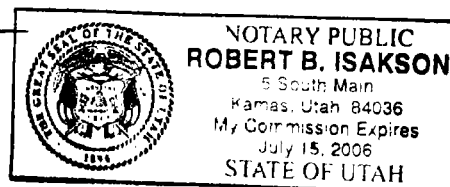
Signed:

[Signature]  
(Budget Officer)

Subscribed and sworn to this 11<sup>TH</sup> day

of JULY, 2005.

[Signature]  
(Notary Public)



KAMAS CITY

Governmental Unit

JUNE 30, 2006

Fiscal Year

## GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20 <u>04</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	<b>TAXES</b>			
3110	General Property Taxes - Current	112,129	118,000	118,000
3120	Prior Years' Taxes - Delinquent	13,783	4,000	10,000
3130	General Sales & Use Taxes	218,710 <sup>4</sup>	207,000	205,000
3140	Franchise Taxes	60,675	74,000	70,000
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State-wide Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	38,551	37,500	33,500
3200	Penalties & Interest on Delinquent Taxes			
3200	<b>LICENSES AND PERMITS</b>			
3210	Business Licenses & Permits	3,855	4,150	4,100
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment <del>BLDG PERMIT</del>	41,944	21,000	30,000
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses			
3300	<b>INTERGOVERNMENTAL REVENUE</b>			
3310	Federal Grants	5,000	Ø	Ø
3311	General Governemnt			
3312	Public Safety			
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation <b>FIESTA DAYS</b>	Ø	110,257	94,350
3330	Federal Payments in Lieu of Taxes			
3340	State Grants			
3350	State Shared Revenue			
3356	Class "B" Road Fund Allotment "C"	65,214	55,732	60,000
3358	Liquor Fund Allotment	1,946	2,173	2,300
3370	Grants from Local Units: <b>R.A.P. TAX</b>	61,538	2,064	Ø

# KAMAS CITY

Governmental Unit

JUNE 30, 2000

Fiscal Year

## GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20 <u>04</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	<b>CHARGES FOR SERVICES</b>			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	4,200	4,400	5,000
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety	54	60	50
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property - RENT	18,550	15,900	13,500
3480	Cemeteries			
3490	Miscellaneous Services:	3,136	4,500	5,000
3500	<b>FINES AND FORFEITURES</b>			
3510	Fines	0	50	50
3520	Forfeitures			
3600	<b>MISCELLANEOUS REVENUE</b>			
3610	Interest Earnings	6,823	12,400	10,600
3620	Rents & Concessions	14,000	12,370	175,000
3640	Sale of Fixed Assets - Compensation for Loss	30,000	30,000	30,000
3650	Sale of Materials & Supplies	11,608	8,600	50
3670	<del>Sales of Bonds</del> <b>IMPACT FEES</b>	23,000	8,250	20,000
3680	Other Financing - Capital Lease Obligations	0	19,730	0

# KAMAS CITY

Governmental Unit

JUNE 30, 2004

Fiscal Year

## GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20 <u>04</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "B" Road Fund Bal. to be Appropri.			
3890	Beg. General Fund Bal. to be Appropriated	98,209		
	TOTAL REVENUES	833,039	752,130	888,500

# KAMAS CITY

Governmental Unit

JUNE 30, 2006

Fiscal Year

## GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 <u>04</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	<b>GENERAL GOVERNMENT</b>			
4110	Legislative			
4111	Commission or Council	183,701	171,201	172,750
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts			
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies			
4141	Auditor	14,950	12,000	10,000
4142	<del>Clerk</del> <b>BUILDING INSPECTOR</b>	22,019	16,000	16,000
4143	Treasurer			
4144	Recorder			
4145	<del>Attorney</del> <b>ENGINEER</b>	8,696	15,000	9,000
4146	Surveyor	4,000	160	0
4147	Assessor			
4150	<del>Non-Departmental</del> <b>RESTAURANT TAX</b>	15,919	0	0
4160	General Governmental Buildings & <b>GROUNDS</b>	29,014	25,000	26,000
4170	Elections	995	0	1,100
4180	Planning & Zoning	25,239	12,400	13,000
4190	Education & Community Promotion			
4200	<b>PUBLIC SAFETY</b>			
4210	Police Department	127,384	158,592	129,900
4220	Fire Department			
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation			
4254	Flood Control			
4255	Emergency Services (Civil Defense)			

# KAMAS CITY

Governmental Unit

JUNE 30, 2000

Fiscal Year

## GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 <u>04</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	<b>PUBLIC HEALTH</b>			
4310	Health Services			
4360	Infirmaries			
4400	<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>			
4410	Highways	99,503	68,379	141,325
4415	Class "B" Road Program			
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage	21,381	20,020	17,400
4500	<b>PARKS, RECREA. &amp; PUBLIC PROPERTY</b>			
4510	Park & Park Areas	103,945	64,068	94,125
4540	Park Lighting			
4560	Recreation & Culture <b>FIESTA DAYS</b>	0	3,970	55,450
4580	Libraries			
4590	Cemeteries			
4600	<b>COMMUNITY &amp; ECONOMIC DEVEL.</b>			
4610	Community Planning			
4620	Community Development <b>BLOCK GRANT</b>	4,031	0	0
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	<b>DEBT SERVICE</b>			
4710	Principal and Interest	49,900	28,144	26,500
4800	<b>TRANSFERS AND OTHER USES</b>			
4810	Transfer to: <b>CAPITAL PROJECTS FUND</b>	60,000	30,000	30,000
4820	Transfer to: <b>SEWER UTILITY FUND</b>	0	20,000	0
	Transfer to:			
	Transfer to:			
	Transfer to:			

# KAMAS CITY

Governmental Unit

JUNE 30, 2006

Fiscal Year

## GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 <u>04</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "B" Road Funds "C"	60,296	61,772	60,000
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance		45,230	85,950
	TOTAL EXPENDITURES	822,029	752,136	888,500

# KAMAS CITY

Governmental Unit

JUNE 30, 2000

Fiscal Year

## CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 20 <u>01</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund	40,000	30,000	30,000
	Interest Income			
	Other additions			
	<b>TOTAL REVENUE</b>	40,000	30,000	30,000
	Beginning Fund Balance	Ø	40,000	90,000
	<b>TOTAL AVAILABLE FOR APPROPR.</b>	40,000	90,000	120,000
	<b>EXPENDITURES:</b>	Ø	Ø	Ø
	<b>TOTAL EXPENDITURES</b>			
	Ending Fund Balance	40,000	90,000	120,000

## OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20 _____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	<b>TOTAL REVENUE</b>			
	<b>EXPENDITURES:</b>			
	Appropriated increase in fund balance			
	<b>TOTAL EXPENDITURES</b>			



# KAMAS CITY

Governmental Unit

JUNE 30, 2006

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: WATER

FORM 3

Account Number	Description	Prior Year Actual 20 04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	234,493	225,000	230,000
	Interest Earned	5,080	6,235	6,000
	Other: CDBG GRANT/IMPACT FEES/MISC	210,487	24,000	320,500
	TOTAL OPERATING REVENUE	450,060	255,235	556,500
	OPERATING EXPENSES:			
	Personal Services	38,090	41,550	45,300
	Contractual Services	14,441	25,350	30,000
	Material and Supplies	67,179	101,158	228,325
	Depreciation	80,427	85,000	85,000
	Other CDBG GRANTS	0	0	275,000
	TOTAL OPERATING EXPENSE	200,137	253,058	1069,625
	OPERATING INCOME (LOSS)	249,923	2,177	(107,125)
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees	9,900	4500	10,000
	Interest Expense	(764)	(1,000)	(550)
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	259,045	5,477	(97,475)

## ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

# KAMAS CITY

Governmental Unit

JUNE 30, 2006

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: SEWER

FORM 3

Account Number	Description	Prior Year Actual 20 <u>04</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	114,198	147,000	152,000
	Interest Earned	3,440	5,100	5,000
	Other: <u>CDBG GRANT/IMPACT FEES</u>	188,797	22,000	45,000
	TOTAL OPERATING REVENUE	306,435	174,100	202,000
	OPERATING EXPENSES:			
	Personal Services	38,090	41,550	45,300
	Contractual Services	72	3,000	0
	Material and Supplies	52,418	69,100	92,975
	Depreciation	56,042	60,000	60,000
	Other			
	TOTAL OPERATING EXPENSE	146,622	173,650	198,275
	OPERATING INCOME (LOSS)	159,813	450	3,725
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees	12,000	4,500	10,000
	Interest Expense	(2,851)	(2,700)	(1,925)
	Capital Contributions from Outside Sources			
	Operating transfers from: <u>GENERAL FUND</u>	0	20,000	0
	Operating transfers to:			
	NET INCOME (LOSS)	168,962	22,250	11,800

## ANALYSIS OF CASH REQUIREMENTS:

CASH OPERATING NEEDS:			
Net Income (Loss)			
Plus: Depreciation			
Less: Major Improvements & Capital Outlay			
Bond Principal Payments			
TOTAL CASH PROVIDED (REQUIRED)			
SOURCE OF CASH REQUIRED:			
Cash Balance at Beginning of Year			
Invest. & Other Curr. Assets to be Converted			
Issuance of Bonds and Other Debt			
Loans from Other Funds			
TOTAL CASH REQUIRED			